

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	
COL INDUSTRIES, INC.,	)	
CENTRO DE RECAUDACIONES	)	
DE INGRESOS MUNICIPALES,	)	
	)	
Defendants.	)	
_____	)	

**COMPLAINT TO REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT AND  
FORECLOSE FEDERAL TAX LIENS**

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to (i) reduce to judgment certain unpaid federal income tax assessments against COL Industries, Inc., (ii) foreclose the federal tax liens associated with those liabilities against certain real property, described below, owned by COL Industries, Inc.

**JURISDICTION AND VENUE**

1. Jurisdiction of this action is conferred upon this Court pursuant to 28 U.S.C. §§ 1331, 1340, and 1345 and by 26 U.S.C. §§ 7402 and 7403.
2. Venue is proper in this action by virtue of 28 U.S.C. §§ 1391 and 1396.

**PARTIES**

3. Plaintiff is the United States of America.

4. Defendant COL Industries, Inc. has its principal place of business at Capital Center Building, Suite 203, San Juan, PR 00918.

5. Centro de Recaudaciones de Ingresos Municipales is named as a party pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the subject property.

**COUNT I - REDUCE TAX ASSESSMENTS AGAINST COL INDUSTRIES, INC. TO JUDGMENT**

6. The United States incorporates Paragraphs 1 through 5 of the complaint as if fully set forth herein.

7. A delegate of the Secretary of the Treasury properly and timely made the following income tax, penalty, and interest assessments against COL Industries, Inc. relating to the following taxable periods:

<b>Tax Period Ending:</b>	<b>Type of Tax:</b>	<b>Date of Assessment:</b>	<b>Assessed Amounts:</b>	<b>Balance Due as of July 29, 2024:</b>
09/30/2014	Form 941	12/15/2014	\$9,791.24	\$8,152.21
09/30/2015	Form 941	12/28/2015	\$6,889.65	\$646.05
03/31/2016	Form 941	06/13/2016	\$5,659.66	\$893.22
06/30/2017	Form 941	09/11/2017	\$6,135.88	\$889.50
09/30/2017	Form 941	12/25/2017	\$5,350.67	\$654.65
06/30/2018	Form 941	09/17/2018	\$6,130.50	\$865.66
09/30/2018	Form 941	12/17/2018	\$7,297.14	\$1,052.71
12/31/2018	Form 941	03/18/2019	\$8,561.31	\$1,199.54
03/31/2019	Form 941	07/08/2019	\$6,848.72	\$927.53
06/30/2019	Form 941	09/09/2019	\$7,435.74	\$1,037.06
09/30/2019	Form 941	12/09/2019	\$9,064.34	\$14,233.26
12/31/2019	Form 941	03/09/2020	\$8,156.75	\$14,149.44
03/31/2020	Form 941	10/19/2020	\$7,777.53	\$13,739.73
06/30/2020	Form 941	12/14/2020	\$8,104.27	\$13,751.60
09/30/2020	Form 941	04/19/2021	\$7,879.04	\$13,240.68
12/31/2020	Form 941	10/18/2021	\$6,061.69	\$10,112.09
03/31/2021	Form 941	10/18/2021	\$4,460.57	\$7,372.10
06/30/2021	Form 941	11/01/2021	\$5,746.86	\$9,288.83
09/30/2021	Form 941	02/14/2022	\$4,395.96	\$6,932.53
12/31/2021	Form 941	06/06/2022	\$5,512.57	\$8,701.84
03/31/2022	Form 941	06/26/2023	\$5,166.28	\$561.13
09/30/2022	Form 941	01/02/2023	\$4,923.60	\$2,226.98
03/31/2023	Form 941	07/03/2023	\$6,661.28	\$480.41
12/31/2018	Form 940	04/01/2019	\$551.69	\$8,826.35
12/31/2019	Form 940	03/09/2020	\$672.25	\$227.57
12/31/2020	Form 940	04/19/2021	\$624.46	\$8,218.87
12/31/2021	Form 940	05/23/2022	\$398.11	\$558.60
12/31/2022	Form 940	04/10/2023	\$392.98	\$478.29
<b>Total Outstanding Balance:</b>				<b>\$149,418.42</b>

8. Proper and timely notice and demand for payment of the tax assessments described in Paragraph 7, above, were given to COL Industries, Inc.

9. Statutory additions for interest and penalties have accrued and will continue to accrue on the unpaid balance of the tax assessments described in Paragraph 7, above.

10. Despite notice and demand for payment, COL Industries, Inc. has failed to pay the full amounts due and owing for the tax periods listed in Paragraph 7, and it is therefore indebted to the United States, as of July 29, 2024, in the amount of \$149,418.42, plus penalties, interest, and costs that have and will accrue according to law.

## **COUNT II - FORECLOSE FEDERAL TAX LIENS ON REAL PROPERTY**

11. The United States incorporates Paragraphs 1 through 10 of the complaint as if fully set forth herein.

12. COL Industries, Inc. owns certain real property located at Capital Center Building, Suite 203, San Juan, Puerto Rico, 00918 ("*Real Property*"), more particularly described as follows:

Urbana: Propiedad Horizontal: Oficina numero doscientos tres (203). Localizada en la segunda planta de la Torre Sur del inmueble sometido al Regimen de Propiedad Horizontal denominado Condominio Capital Center que radica en la Avenida Arterial Hostos Tres (3) en el Nuevo Centro de San Juan, Sector Hato Rey, San Juan, Puerto Rico. Es de forma irregular y esta construida de hormigon y bloques de hormigon a ser utilizada para usos profesionales y de oficina. Tiene su entrada principal por su lado Este que la comunica a su vez con el pasillo que conduce a los ascensores y a las escaleras por donde tiene acceso a su vez a la via publica. Colinda por el Norte, en una distancia de treinta y cinco pies seis y media pulgadas (35'6 ½"), con la oficina numero doscientos cua[tro] (204); por el Sur, en una distancia de treinta y cinco pies seis y media pulgadas (35'6 ½"); con la oficina numero dos (202); el Este, en una distancia de cuarenta y tres pies seis pulgadas (43' 6") con el pasillo y las escaleras; por el Oeste, en una distancia de cuarenta y tres pies seis pulgadas (43' 6") con el area exterior. Su area de superficie neta es de mil trescientos ochenta y cuatro punto setenta y seis pies cuadrados (1384.76 p.c.), equivalentes a ciento veintiocho

punto sesenta y cuatro metros cuadrados (128.64 m.c.). Consta de espacio abierto susceptible de ser subdividido y sistema de acondicionamiento de aire central que consiste de dos unidades. Incluye además jardineras localizadas en el exterior de las ventanas por su lado Oeste. Le corresponde el uso permanente y exclusivo de tres espacios para el estacionamiento de automoviles a saber. El porciento que le corresponde a dicha unidad en los gastos de los elementos comunes de la Torre es de punto cero ciento siete (.0107) y el porciento que le corresponde en los gastos communes generales y de ganancia del Condominio y para fines de votacion es de punto cero cero trescientos tres. (.00303). Estacionamiento permanentes: Seiscientos Ochenta (680), Seiscientos Ochenta y Uno (681), y Seiscientos Ochenta y Dos (682). Estacionamientos temporeros: Doscientos Veintisiete (227), Doscientos Veintiocho (228), y Cien (100). Se separa de la Torre Sur del Condominio Capital Center, el cual fue constituido en la Finca Matriz Numero 36,533, inscrita al folio 151 del tomo 1321 de R.P.N., el cual consta inscrito a favor de Arch-Tech Development Group, S.E.

13. By reason of the assessments described in Paragraph 7 above and pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens in favor of the United States arose at the time the taxes were assessed and continue to exist in favor of the United States against all property and rights to property then owned or thereafter acquired by COL Industries, Inc., including its interest in the Real Property identified in Paragraph 12.

14. Notices of Federal Tax Liens for the assessments described in Paragraph 7, above, were filed with the Registro de la Propiedad, Department of Justice Administrative Office, San Juan, Puerto Rico and the United States District Court for the District of Puerto Rico, Hato Rey, Puerto Rico on the dates described below:

<b>Tax Period Ending:</b>	<b>Type of Tax:</b>	<b>NFTL Filing Date:</b>	<b>NFTL Filing Location:</b>
09/30/2014	Form 941	02/26/2015	U.S. District Court Hato Rey, Puerto Rico
		04/19/2024	U.S. District Court Hato Rey, Puerto Rico
09/30/2014	Form 941	02/03/2015	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		04/19/2024	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
09/30/2015	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
03/31/2016	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
06/30/2017	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
09/30/2017	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
06/30/2018	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
09/30/2018	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
12/31/2018	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
03/31/2019	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico

		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
06/30/2019	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
09/30/2019	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
12/31/2019	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
03/31/2020	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
06/30/2020	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
09/30/2020	Form 941	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
12/31/2020	Form 941	01/13/2022	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
03/31/2021	Form 941	01/13/2022	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
06/30/2021	Form 941	02/04/2022	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
09/30/2021	Form 941	05/13/2022	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico

12/31/2021	Form 941	07/21/2022	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
		05/24/2024	U.S. District Court Hato Rey, Puerto Rico
03/31/2022	Form 941	03/08/2024	U.S. District Court Hato Rey, Puerto Rico
		04/16/2024	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
09/30/2022	Form 941	03/08/2024	U.S. District Court Hato Rey, Puerto Rico
		04/16/2024	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
03/31/2023	Form 941	03/08/2024	U.S. District Court Hato Rey, Puerto Rico
		04/16/2024	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
12/31/2018	Form 940	12/07/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
12/31/2019	Form 940	08/16/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
12/31/2020	Form 940	12/07/2021	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
12/31/2021	Form 940	07/21/2022	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico
12/31/2022	Form 940	03/08/2024	U.S. District Court Hato Rey, Puerto Rico
		04/16/2024	Registro de la Propiedad, Admin. Office, DOJ, San Juan, Puerto Rico

15. The United States has valid and subsisting tax liens against all property and rights to property of COL Industries, Inc. by virtue of the assessments described in Paragraph 7, which attached to all property and rights to property then belonging to COL Industries or thereafter acquired, including the Real Property.

16. In addition to the United States' federal tax liens, Centro de Recaudaciones de Ingresos Municipales (CRIM) may assert an interest in the Real Property, due to property taxes due and owing on the Real Property B.

**WHEREFORE**, the United States prays for judgment as follows:

A. That the Court grant judgment in favor of the United States and against COL Industries, Inc., in the amount of \$149,418.42, as of July 29, 2024 together with all interest and penalties that will continue to accrue thereafter according to law;

B. That the Court order and adjudge that the United States has valid and subsisting federal tax liens against the Real Property, and the tax liens of the United States attached to the Real Property;

C. That the Court determine the respective rights and priorities of the parties in the Real Property;

D. That the Court order and adjudge that the federal tax liens attaching to the Real Property be foreclosed against the Real Property, that the Real Property be sold, according to law, and that the net proceeds of the sale (after payment of the costs of the sale) be distributed to the United States and any other parties according to the respective priorities of any liens and interests in the Real Property; and

E. That the Court award to the United States such further relief, including the costs of this action, that the Court deems appropriate.

*[Signature Page Follows]*

Dated: February 12, 2025

**DAVID A. HUBBERT**  
Deputy Assistant Attorney General

/s/ Beatriz T. Saiz  
**BEATRIZ T. SAIZ**  
Trial Attorney, Tax Division  
USDC-PR Bar # G00302  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
Tel: 202-307-6585  
Fax: 202-514-6866  
[Beatriz.T.Saiz@usdoj.gov](mailto:Beatriz.T.Saiz@usdoj.gov)